
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



Pennsylvania Auditor General



News for Immediate Release

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Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 25 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 48 volunteer firefighters' relief associations (VFRAs) in Adams, Allegheny, Armstrong, Bedford, Berks, Butler, Chester, Clearfield, Columbia, Crawford, Cumberland, Dauphin, Fayette, Jefferson, Lebanon, Lehigh, Luzerne, Montgomery, Northampton, Pike, Schuylkill, Union, Washington, Westmoreland and York counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2022, \$66.7 million went to 2,514 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at www.PaAuditor.gov. Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Adams County

[Bendersville Community Volunteer Firemen’s Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Allegheny County

[Citizen’s Volunteer Hose Company #1 Relief Association of Birdville, PA](#) – No findings.

[Fair Oaks Volunteer Fire Department Relief Association](#) – No findings.

[Frazer Township Volunteer Fire Department Number 1 Relief Association](#) – No findings.

[Leetsdale Fire Department Firemen’s Relief Association](#) – No findings.

[Millvale Volunteer Fire Person’s Relief Association of Millvale Pennsylvania](#) – No findings.

Armstrong County

[West Kittanning Volunteer Firefighters’ Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Bedford County

[Bedford Firemen’s Relief Association of the State of Pennsylvania](#) – 3 findings: Unauthorized expenditures, failure to secure joint ownership agreement in building project, failure to maintain a complete and accurate equipment roster

[Chaneyville Volunteer Firefighters’ Relief Association](#) – 2 findings: Inadequate signatory authority for the disbursement of funds and inadequate relief association bylaws, failure to conduct annual physical equipment inventories

[Everett Fire Company, No. 1 Fireman’s Relief Association](#) – 1 finding: Failure to secure ownership interest in jointly purchased equipment

Berks County

[Brecknock Township Fire Co. No. 1 Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster, failure to deposit proceeds from the sale of a jointly purchased vehicle

[Topton Fireman’s Relief Association](#) – No findings.

Butler County

[Middlesex Township Volunteer Fire Company Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Chester County

[Cochranville Fire Company Relief](#) – No findings.

[The Avondale Fire Company No. 1 Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, duplicate payment

Clearfield County

[Wallaceton Area Volunteer Firemen’s Relief Association of Wallaceton Borough](#) – No findings.

Columbia County

[The Catawissa Firemen’s Relief Association of Catawissa, Pennsylvania](#) – No findings.

Crawford County

[Hydetown Volunteer Fire Department Relief Association](#) – 3 findings: Undocumented expenditures, failure to maintain surety (fidelity) bond coverage, failure to obtain a Pennsylvania sales tax exemption number

Cumberland County

[Shiremanstown Firemans’ Relief Association](#) – 11 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: failure to maintain surety (fidelity) bond coverage, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster, noncompliance with prior audit

recommendation: inadequate internal controls, noncompliance with prior audit recommendation: unauthorized expenditures, failure to segregate relief association officers' duties, inadequate signatory authority for the disbursement of funds, inappropriate ownership of rescue vehicles, inadequate minutes of meetings and relief association, failure to maintain a complete and accurate membership roster

Dauphin County

[Hummelstown Chemical Fire Company #1 Firefighter's Relief Association](#) – No findings.

[Lykens Volunteer Firefighters' Relief Association](#) – No findings.

[Middletown Fireman's Relief Association](#) – No findings.

Fayette County

[Saltlick Township Volunteer Firemen's Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

Jefferson County

[Brockway Volunteer Firefighters' Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Corsica Volunteer Firemens Relief Association](#) – 4 findings: Failure to adhere to relief association bylaws, inadequate minutes of meetings, inadequate signatory authority for the disbursement of funds, failure to maintain a complete and accurate equipment roster

Lebanon County

[Annville Area Volunteer Firefighters' Relief Association](#) – No findings.

Lehigh County

[Salisbury Township Volunteer Fireman's Relief Association](#) – 2 findings: Failure to secure ownership interest in jointly purchased vehicle, failure to maintain a complete and accurate equipment roster

[Whitehall Township Volunteer Firefighters Relief Association of Lehigh County](#) – 3 findings: Failure to deposit proceeds from the sale of a jointly purchased vehicle, inadequate internal controls, failure to maintain a complete and accurate equipment roster

Luzerne County

[Franklin Township Volunteer Fire Company Relief Association](#) – No findings.

[Newport Township Firemen's Relief Association of Newport Township](#) – No findings.

[Rescue Hose Co. #1 of Ashley Relief Association](#) – 1 finding: Insufficient surety (fidelity) bond coverage

[Tilbury Volunteer Fire Company Relief Association](#) – 1 finding: Failure to maintain surety (fidelity) bond coverage

Montgomery County

[The Volunteer Fireman's Relief Association of Worchester Township, Montgomery County, Pennsylvania](#) – No findings.

Northampton County

[The Pen Argyl Firemen's Relief Association](#) – 2 findings: Unauthorized expenditures, failure to maintain a Pennsylvania sales tax exemption number

Pike County

[The Westfall Township Volunteer Fire Department Relief Association](#) – 1 finding: Failure to segregate relief association officers' duties

Schuylkill County

[Branchdale Volunteer Fireman's Relief Association](#) – No findings.

[Butler Township Volunteer Firemen's Relief Association of Butler Township, State of Pennsylvania](#) – No findings.

[Hegins Township Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to maintain a complete and accurate equipment roster

[Mahanoy City Volunteer Firemen's Relief Association](#) – No findings.

[North End Volunteer Fireman's Relief Association of Pine Grove](#) – No findings.

[Nuremberg-Weston Volunteer Firemen's Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate minutes of meetings and relief association bylaws

[The East Union Township Firefighters' Relief Association](#) – No findings.

Union County

[The William Cameron Firemen's Relief Association of Lewisburg, Pennsylvania](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate signatory authority for the disbursement of funds

[White Deer Township Fireman's Relief Association](#) – 3 findings: Inadequate signatory authority for the disbursement of funds, failure to secure ownership interest in jointly purchased vehicle, inadequate financial record-keeping system

Washington County

[Avella Volunteer Firemans Relief Association](#) – No findings.

[Finleyville Volunteer Fireman's Relief Association](#) – No findings.

Westmoreland County

[The Fort Allen Volunteer Fire Company Relief Association](#) – No findings.

York County

[York Volunteer Firemen's Relief Association of the City of York, Pennsylvania](#) – 4 findings: Noncompliance with prior audit recommendation: Undocumented expenditures, noncompliance with prior audit recommendation: inadequate relief association bylaws, noncompliance with prior audit recommendation: failure to maintain a complete and accurate member roster, noncompliance with prior audit recommendation: failure to maintain a complete and accurate equipment roster

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